

## **AMENDMENTS TO THE SPECIFICATION**

**Please delete the third full paragraph on page 7 in the specification, and replace with the following new one:**

Fig. 4 is an enlarged sectional view of a portion A in Fig. 1. Fig. 5A is a side view (a view as viewed from arrows a-a in Fig. 5B(B)) of a resin ring of a shear ring which is divided, Fig. 5B is a front view of the resin ring of the divided shear ring, and Fig. 5C is an enlarged view of a portion C in Fig. 5B. Fig. 6 is a graph showing a relationship between energy absorbing loads and strokes.

**Please delete the second paragraph on page 8 in the specification, and replace with the following new one:**

The outer column 1 has two upper and lower slits S (slots) at a location thereof which faces the rear of the vehicle so as to define a pair of left and right half body portions HB<sub>a</sub>, HB<sub>b</sub> which are transversely equally divided along an axial direction of the outer column 12.

**Please delete the second full paragraph on page 13 in the specification, and replace with the following new one:**

In addition, a single circumferential groove 24 is formed in the outer circumferential surface of the inner column 2, and furthermore, as shown in Figs. 5A, 5B, and 5C, a plurality of shear permissive projections 21a are formed on an inner circumferential surface of the resin ring 21. The shear permissive projections 21a on the resin ring 21 are adapted to be brought into engagement with the groove 24 in the inner column 2.

**Please delete the fifth full paragraph on page 16 in the specification, and replace with the following new one:**

In the second embodiment, an electric power steering system 30 is provided on a lower side outer column 12.

**Please delete the second full paragraph on page 24 in the specification, and replace with the following new one:**

A steering shaft is rotatably supported in the interior of these columns 61, 62, and the steering shaft is divided into a lower side inner shaft 63 and an upper side outer tube 64 so as to slide telescopically in the interior of both the columns 61, 62~~1, 2~~ and is constructed to collapse to contract when a vehicle is brought into a secondary collision.

**Please delete the second full paragraph on page 26 in the specification, and replace with the following new one:**

Also in the fifth embodiment, as shown in Fig. 12, a shear ring 20 is mounted on an outer circumferential surface of the inner column 61~~1~~. A gap between the shear ring 20 and a distal end of the upper side outer column 62~~2~~ is set in accordance with telescopic strokes. The other constructions and functions of the shear ring 20 remain the same as those of the embodiments that have been described heretofore.

**Please delete the third full paragraph bridging pages 26 and 27 in the specification, and replace with the following new one:**

Thus, in the fifth embodiment, since the shear ring 20 is mounted on the outer circumferential surface of the inner column 61~~1~~ and shear permissive projections 21a on a resin ring 21 are in engagement with a groove 24 in the outer column 62~~2~~, the shear ring 20 can function as a stopper for regulating the telescopic stroke within a predetermined range by being brought into contact with the distal end of the outer column 62~~2~~ so as to restrict the telescopic stroke.

**Please delete the first full paragraph on page 27 in the specification, and replace with the following new one:**

In contrast, when the running automobile comes to collide with another vehicle or an obstacle on the road, the driver is brought into a secondary collision with the steering wheel due to inertia, and a large collapsing load is applied to the outer column 622. The outer column 622 advances a predetermined amount, and when the distal end of the outer column 622 abuts with the shear ring 20, the shear permissive projections 21a break off, and the resin ring 21 of the shear ring 20 is disengaged from the inner column 614.

**Please delete the second full paragraph on page 27 in the specification, and replace with the following new one:**

Thereafter, a damping member 23 is disengaged together with the resin ring 21 which is having no shear permissive projection 21a and a metallic ring 22, and since the inside diameter of the damping member 23 is larger than the outside diameter of the inner column 614, the damping member 23 performs a relative movement with no load being generated.